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Dated: April 28, 2005

Signature: _____

(Michael R. Hull)

Docket No.: 29925/39908
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seong-Hee Park

Allowed: April 14, 2005

Application No.: 10/785,493

Confirmation No.: 9927

Filed: February 24, 2004

Art Unit: 2812

For: METHOD FOR FABRICATING A HIGH
VOLTAGE DUAL GATE DEVICE

Examiner: Chandra P. Chaudhari

**COMMENTS ON STATEMENT OF REASONS
FOR ALLOWANCE UNDER 37 CFR §1.104(E)**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Dated: April 28, 2005

Respectfully submitted,

By _____
Michael R. Hull

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